<u>CLAIMS</u>

1. A financial instrument comprising:

a fixed income instrument having a predetermined remarketing date for remarketing the fixed income instrument;

a coupon for the fixed income instrument;

a forward purchase contract to purchase at least one equity share at a predetermined future contract date; and

a first acceleration trigger clause to designate a first date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening of a first predetermined event.

2. The financial instrument of claim 1, further comprising:

a second acceleration trigger clause to designate a second date to purchase the at least one equity share prior to the predetermined future contract date upon a happening of a second predetermined event.

3. The financial instrument of claim 1, further comprising:

a second acceleration trigger clause to designate a third date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening of a second predetermined event.

4. The financial instrument of claim 3, wherein the third date is prior to the first date.

5. The financial instrument of claim 3, wherein the first date is prior to the third date.

6. The financial instrument of claim 1, wherein the first date is immediate upon the happening of the first predetermined event.

7. The financial instrument of claim 1, wherein the first date is a predetermined time after the happening of the first predetermined event.

8. The financial instrument of claim 2, wherein the second date is immediate upon the happening of the second predetermined event.

9. The financial instrument of claim 2, wherein the second date is a predetermined time after the happening of the second predetermined event.

10. The financial instrument of claim 3, wherein the third date is immediate upon the happening of the second predetermined event.

11. The financial instrument of claim 3, wherein the third date is a predetermined time after the happening of the second predetermined event.

12. A method for offering a financial instrument:

offering a fixed income instrument having a predetermined remarketing date for remarketing the fixed income instrument;

offering a coupon for the fixed income instrument;

offering a forward purchase contract to purchase at least one equity share at a predetermined future contract date; and

providing a first acceleration trigger clause to designate a first date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening of a first predetermined event.

13. The method of claim 12, further comprising:

providing a second acceleration trigger clause designating a second date to purchase the at least one equity share prior to the predetermined future contract date upon a happening of a second predetermined event.

14. The method of claim 12, further comprising:

providing a second acceleration trigger clause designating a third date to remarket the fixed income instrument prior to the predetermined remarketing date upon a happening of a second predetermined event.

15. The method of claim 14, wherein the third date is prior to the first date.

16. The method of claim 14, wherein the first date is prior to the third date.

17. The method of claim 12, wherein the first date is immediate upon the happening of the first predetermined event.

18. The method of claim 12, wherein the first date is a predetermined time after the happening of the first predetermined event.

19. The method of claim 13, wherein the second date is immediate upon the happening of the second predetermined event.

20. The method of claim 13, wherein the second date is a predetermined time after the happening of the second predetermined event.

21. The method of claim 14, wherein the third date is immediate upon the happening of the second predetermined event.

22. The method of claim 14, wherein the third date is a predetermined time after the happening of the second predetermined event.